

House File 244 - Introduced

HOUSE FILE 244

BY SHIPLEY

A BILL FOR

1 An Act relating to massage therapy including the inclusion of
2 massage therapy as a covered service under Medicaid managed
3 care, the creation of an exemption from the computation of
4 net income for the individual income tax of amounts paid for
5 massage therapy, and including applicability provisions.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

DIVISION I

MEDICAID MANAGED CARE — MASSAGE THERAPY AS A COVERED SERVICE

Section 1. MEDICAID MANAGED CARE — MASSAGE THERAPY AS A COVERED SERVICE. The department of human services shall submit any Medicaid program waiver or state plan amendment necessary to the centers for Medicare and Medicaid services of the United States department of health and human services for approval to include massage therapy, as defined in section 152C.1, as a covered service under Medicaid managed care. The waiver or state plan amendment shall request the inclusion of massage therapy as a covered service for Medicaid members for whom massage therapy is not otherwise a covered service when the massage therapy is determined medically necessary by the member's primary care provider or specialist. Such massage therapy shall be provided by a licensed massage therapist or other professional trained and certified to provide massage therapy and enrolled as a participating Medicaid provider.

DIVISION II

INCOME TAX DEDUCTION OF MASSAGE THERAPY EXPENSES

Sec. 2. Section 422.7, Code 2019, is amended by adding the following new subsection:

NEW SUBSECTION. 60. Subtract payments for massage therapy as defined in section 152C.1 provided by a licensed massage therapist or other professional trained and certified to provide massage therapy, to the extent not otherwise deducted in computing adjusted gross income.

Sec. 3. APPLICABILITY. This division of this Act applies to tax years beginning on or after January 1, 2020.

EXPLANATION

The inclusion of this explanation does not constitute agreement with the explanation's substance by the members of the general assembly.

This bill relates to massage therapy services and payment for massage therapy.

Division I of the bill requires the department of human services to submit any Medicaid program waiver or state plan

1 amendment necessary to the centers for Medicare and Medicaid
2 services of the United States department of health and human
3 services for approval to include massage therapy as a covered
4 service under Medicaid managed care. The waiver or state plan
5 amendment shall request the inclusion of massage therapy as a
6 covered service for Medicaid members for whom massage therapy
7 is not otherwise a covered service when the massage therapy is
8 determined medically necessary by the member's primary care
9 provider or specialist. The massage therapy shall be provided
10 by a licensed massage therapist or other professional trained
11 and certified to provide massage therapy and enrolled as a
12 participating Medicaid provider.

13 Division II of the bill creates an exemption from the
14 computation of net income for the individual income tax of
15 amounts paid for massage therapy provided by a licensed massage
16 therapist or other professional trained and certified to
17 provide massage therapy, to the extent not otherwise deducted
18 in computing adjusted gross income. The division applies to
19 tax years beginning on or after January 1, 2020.